

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

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November 1999

ITEMS TO REMEMBER

DECEMBER

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| December | 1: | On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. (IC 6-1.1-22-14) |
| December | 20: | If a school township has become a part of a school corporation organized under Chapter 202, Acts of 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 2000. (IC 20-4-1-35) |
| December | 25: | Legal Holiday - Christmas Day. (IC 1-1-9-1) |
| December | 31: | On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (November), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1) |

JANUARY

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| January | 1: | Legal Holiday - New Year's Day. (IC 1-1-9-1) |
| January | 1: | Set up the Financial and Appropriation Record for the year 2000, by bringing forward the fund (cash) balances at the close of the year 1999 and entering appropriations as finally adopted and approved. |
| January | 4: | Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7) |
| January | 4-31: | Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
(1) Review the report.
(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6, IC 5-13-7-7) |

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January	15:	Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
January	15:	Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF.
January	17:	Legal Holiday - Martin Luther King Day. (IC 1-1-9-2)
January	18:	Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 1999 (On or before the third Tuesday after the first Monday in January.) (IC 36-6-6-9)
January	28:	Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 1999 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 18). (IC 36-6-4-12)
January	30:	Last day to file 1999 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 18, 1999.
January	31:	On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (December), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)
January	31:	Last day to provide each employee with a W-2.
January	31:	Last day to file quarterly 941 report for last quarter of 1999 with Internal Revenue Service.
January	31:	Last day to file Form 100R Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, IN 46204. (IC 5-11-13-1)
January	31:	Last day to make report for last quarter of 1999 to the Department of Workforce Development.

FEBRUARY

February	12:	Legal Holiday - Lincoln's Birthday. (IC 1-1-9-1)
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| February | 14: | Last day for publication of township trustees' Annual Report, Township Form 15, for 1999 in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13) |
| February | 21: | Legal Holiday - Washington's Birthday. (IC 1-1-9-1) |
| February | 28: | On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (January), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1) |
| February | 28: | Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively. |

**BONDS OF OFFICERS AND EMPLOYEES OF
THE DEPARTMENT OF PARKS AND RECREATION**

IC 36-10-3-16 lists the bonding requirements for officers and employees of the department of parks and recreation (if applicable in a township) and states in part (a) "Every officer and employee who handles money in the performance of duties as prescribed by this chapter shall execute an official bond for the term of office or employment before entering upon the duties of the office or employment."

(b) "The fiscal body of the unit may under IC 5-4-1-18 authorize the purchase of a blanket bond or crime insurance policy endorsed to include faithful performance to cover all officers' and employees' faithful performance of duties. The amount of the bond or crime insurance policy shall be fixed by the fiscal body . . ."

(c) "All official bonds shall be filed and recorded in the office of the county recorder of the county in which the department is located."

(d) "The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section."

Y2K BACKUPS

Just in case an unforeseen glitch in your computer system occurs on January 1, 2000, we suggest that you consider the following prior to December 31, 1999:

- (1) Backup all transaction files on disk or tape. Backups should include the operating system such as Windows NT, Windows 95, Windows 98, etc., the application computer programs, and the data contained in the accounting system. Be sure these backups are tested.
- (2) To ensure a complete set of financial records is available for the next regularly scheduled audit, consider printing a copy of all reports generated by your system including approved forms required for audit as of the last business day of December, 1999.

Additional information relating to specific units is available on the Internet at:
<http://www.state.in.us/iny2k>

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COMPUTERIZED RECORDS

The Indiana State Board of Accounts is concerned that many small units of government within the State of Indiana are unable to obtain computer based accounting hardware and software application systems that meet the State Board of Accounts accounting Compliance Guidelines Manuals at a price that is affordable to the governmental unit. Therefore, the State Examiner has initiated a project to evaluate computer based accounting hardware and software application system alternatives available to meet the needs of the governmental units and the control requirements of the State Board of Accounts at an affordable cost.

The State Board of Accounts invites you to provide your comments, suggestions for alternative approaches, and information on potential computer accounting hardware and software application systems that may meet the governmental unit and State Board of Accounts requirements. The contact person for our Agency is:

Paul Gray
Director of Information Technology Services.

Your ideas may be mailed to him at:

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, IN 46204

or electronic mail at: pgray@sboa.state.in.us

BOND ISSUES - AUDITS

Generally, the State Board of Accounts conducts audits of townships every two years.

Should the township anticipate having a bond issue for which a current audit report is required, please contact us at 317-232-2520 immediately so that consideration can be given to performing the audit as soon as possible. Additionally, consideration will be given for other situations which might have extenuating circumstances which could warrant an audit being completed prior to the normal audit cycle.

SUPPLEMENTAL SECURITY INCOME (SSI)

The current statutory provisions for participation in SSI in regards to a township poor relief program are IC 12-9-6-1 concerning the Family and Social Services which states "The division may, through agreement with the federal government, operate a disability determination bureau that adjudicates claims for Social Security Disability Insurance and Supplemental Security Income."

IC 12-12-1-1 states "The rehabilitation services bureau is established within the division."

IC 12-12-1-4 states "The bureau may do the following:

- (1) Establish vocational rehabilitation centers separately or in conjunction with community rehabilitation centers.
- (2) Contract with governmental units and other public or private organizations to provide any of the vocational rehabilitation services permitted or required by this article, IC 12-8-1-11, and IC 12-9-6, and IC 12-11-6.
- (3) Provide or contract for the provision of other services that are consistent with the purposes of this article, IC 12-8-1-11, IC 12-9-6, and IC 12-11-6."

The Division of Family and Social Services has informed us that they currently have only one contract for SSI, which is with the Indiana Township Association.

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PARTITION FENCES

Official Opinion 89-19 of the Attorney General of the State of Indiana was issued in response to the following questions:

- (1) Must a partition fence be constructed to hold hogs whether or not the adjoining owner has hogs?
- (2) When a question arises as to the sufficiency of the fence should the trustee decide whether the fence meets the statutory requirements?

The Attorney General provided the following conclusion:

- (1) Indiana Code Section 32-10-9-3 mandates that all partition fences must be sufficiently tight and strong to hold hogs, sheep, cattle, mules and horses regardless of whether the landowners have these animals.
- (2) When a complaining landowner has given an adjoining landowner notice to build, rebuild or repair his proportionate part of a fence and after twenty (20) days it has not been built, rebuilt or repaired to meet the statutory requirements of Indiana Code Section 32-10-9-3, the complaining landowner shall then notify the trustee of the township in which the land is located of the improvement he may desire made on the partition fence to meet the statutory requirements of Indiana Code Section 32-10-9-3 and the trustee has jurisdiction. The trustee should determine whether the partition fence meets the statutory requirements of Indiana Code Section 32-10-9-3. If it does not meet the statutory requirements, the trustee has the duty to see that the statutory requirements are enforced. (Our Emphasis) The trustee shall estimate the cost for such fence, building, rebuilding or repairing the fence and notify the defaulting landowner against whom the complaint was made. If the defaulting landowner against which the complaint was made fails to meet the statutory requirements after twenty (20) days the trustee shall have the fence built, rebuilt or repaired to meet the statutory requirements and, pay the contractor who builds, rebuilds or repairs the fence as provided by Indiana Code Section 32-10-9-5.

The trustee shall follow the procedure provided in Indiana Code Section 32-10-9-4 to receive reimbursement from the county general funds. The amount paid out of the county general funds shall be placed by the auditor on the tax duplicate against lands of the landowner affected by the work and shall be collected as taxes are collected, and when collected shall be paid into the county fund.

TOWNSHIP ANNUAL REPORT (TOWNSHIP FORM 15) - FILING BY COMPUTER DISK

The State Board of Accounts is creating a computer program that will allow the local units to submit their annual reports on disk. Currently these reports are filled out manually by the unit or are required to be printed in the same format as the manual forms that are submitted. If the township has the data on a computer system, you may be able to download the data into the required file format instead of having to enter the information manually.

If you or your computer software vendor would like detailed information on what format the data should be in or have any other questions, contact Linda Baker by mail at 302 W. Washington Street, Room E418, Indianapolis, IN 46204 or by e-mail at lbaker@sboa.state.in.us. Additionally, Ms. Baker will be available at the State Board of Accounts Meeting for Township Trustees on November 18, 1999, to demonstrate the program and provide file format disks for your use in filing the Annual Reports.

We are hopeful the disks will allow you to save time and provide for more accuracy and timeliness in the filing of the report.